

810-3-78-.01 Credit for Tax Withheld.

(1) (a) An employee or other payee from whose wages or other remuneration income tax is withheld, and/or a recipient of proceeds from a wager from which income tax was withheld pursuant to §40-18-91, Code of Alabama 1975, is allowed a credit for the amount withheld on his or her income tax return for the tax year during which the tax was withheld.

(b) An employee from whose wages a job development fee (JDF) is withheld pursuant to §41-10-44.8b., Code of Alabama 1975, is allowed a credit for the amount withheld on his or her income tax return for the tax year during which the JDF was withheld.

(2) (a) Credit will be allowed only if a copy of the withholding statement, **Form A-2** ~~or~~ Form W-2, is attached to the return.

(b) In the case of withholding from proceeds of a wager, credit will only be allowed if a copy of the statement required to be furnished the recipient under Rule 810- 3-75-.01, is attached to the return of the claimant of the credit.

(c) In the case of withholding from a nonwage payment, credit will only be allowed if a copy of the **Form 99**, ~~Form 1099~~, or other information return is attached to the return of the claimant of the credit.

(3) A fiscal year taxpayer is allowed a credit on the fiscal year return for income taxes withheld during the calendar year which ends within the fiscal year. For example, a taxpayer having a fiscal year ending July 31, ~~1997~~ **2014**, is entitled to credit for tax withheld during calendar year ~~1996~~ **2013**.

Authors: ~~Ewell Berry, Ann F. Winborne, CPA and~~ Neal Hearn, ~~CPA~~

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